HOUSE BILL 2108

By Swann

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 3, relative to tax administration.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-3-413(b)(2), is amended by deleting the language "March 31" from the first sentence and by substituting instead the language "June 30".

SECTION 2. Tennessee Code Annotated, Section 67-3-401(d)(1), is amended by deleting the subdivision in its entirety and by substituting instead the following language:

(1) Purchase only from a licensed importer, supplier, or wholesaler.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.